

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

THIRD QUARTER 2000

Covering Sales Occurring in
July, August, and September
and
Tax Collections Received in
July, August and September

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
First Quarter:	January, February, March	+6.7%	+6.6%	+1.7%
Second Quarter:	April, May, June	+2.9%	+3.8%	+1.2%
Third Quarter:	July, August, September	-2.6%	+8.9%	-3.4%
Fourth Quarter:	October, November, December	-1.2%	+4.2%	

OFFICE OF STATE TAX COMMISSIONER

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This report can be accessed at:
<http://www.state.nd.us/taxdpt/forms/sales.html>

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TABLE OF CONTENTS

INTRODUCTION	1, 2
--------------------	------

STATISTICS BY COUNTY

Table 1

Taxable Sales and Taxable Purchases by County, Third Quarter 2000.....	3
--	---

Table 2

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Third Quarters 1999 and 2000.....	4
---	---

Table 3

Sales and Use Tax Collections by County, Third Quarter 2000.....	5
--	---

STATISTICS BY CITY

Table 4

Taxable Sales and Taxable Purchases, 50 Largest Cities, Third Quarter 2000.....	6
---	---

Table 5

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 50 Largest Cities, Third Quarters 1999 and 2000	7
--	---

Table 6

Sales and Use Tax Collections, 50 Largest Cities, Third Quarter 2000.....	8
---	---

STATISTICS BY INDUSTRY

Table 7

Comparison of Taxable Sales and Purchases by Industry, Third Quarters 1999 and 2000	9
---	---

INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the third quarter of 2000 and sales and use tax collections received during the third quarter of 2000.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the third quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the second quarter of 2000 and collections paid with monthly returns on taxable sales and taxable purchases made in May, June, July and August of 2000. (Additional payments on August 2000 taxable sales and purchases will have been received after September, and will be reported as collections in the fourth quarter of 2000).

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report).

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note. *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed

into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

TABLE 1

**Taxable Sales and Purchases
By County, Third Quarter 2000**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,015,607	\$65,168	\$3,080,775
Barnes	15,914,569	788,845	16,703,414
Benson	2,282,569	27,199	2,309,768
Billings	6,765,188	54,242	6,819,430
Bottineau	10,382,966	117,788	10,500,754
Bowman	5,568,536	310,693	5,879,229
Burke	1,666,307	8,337	1,674,644
Burleigh	207,113,618	11,456,642	218,570,260
Cass	422,333,400	36,277,331	458,610,731
Cavalier	7,361,515	26,796	7,388,311
Dickey	5,778,581	155,032	5,933,613
Divide	2,195,802	9,903	2,205,705
Dunn	2,498,174	33,294	2,531,468
Eddy	2,221,390	1,752	2,223,142
Emmons	4,484,033	64,930	4,548,963
Foster	9,177,307	314,033	9,491,340
Golden Valley	5,094,695	119,386	5,214,081
Grand Forks	176,209,754	9,651,850	185,861,604
Grant	2,541,590	25,008	2,566,598
Griggs	4,583,685	63,956	4,647,641
Hettinger	2,026,259	39,241	2,065,500
Kidder	2,994,567	25,049	3,019,616
LaMoure	6,889,703	36,681	6,926,384
Logan	2,458,269	7,301	2,465,570
McHenry	4,279,661	372,909	4,652,570
McIntosh	4,678,552	21,986	4,700,538
McKenzie	4,766,995	67,403	4,834,398
McLean	10,075,376	2,101,779	12,177,155
Mercer	9,427,073	76,615	9,503,688
Morton	36,733,875	1,107,701	37,841,576
Mountrail	6,494,680	75,612	6,570,292
Nelson	4,450,656	25,789	4,476,445
Oliver	455,443	670	456,113
Pembina	11,907,322	3,224,323	15,131,645
Pierce	8,845,027	377,053	9,222,080
Ramsey	32,245,484	360,292	32,605,776
Ransom	11,182,235	46,002	11,228,237
Renville	3,891,655	48,343	3,939,998
Richland	22,075,696	3,731,091	25,806,787
Rolette	6,807,029	56,769	6,863,798
Sargent	4,670,025	1,930,635	6,600,660
Sheridan	620,037	80,046	700,083
Sioux	129,548	1,182	130,730
Slope	144,837	1,413	146,250
Stark	56,191,897	1,773,123	57,965,020
Steele	1,507,623	56,192	1,563,815
Stutsman	42,183,850	2,297,092	44,480,942
Towner	2,229,779	112,234	2,342,013
Traill	9,538,316	85,764	9,624,080
Walsh	19,230,806	362,553	19,593,359
Ward	144,650,451	5,586,809	150,237,260
Wells	7,551,691	78,368	7,630,059
Williams	49,628,850	1,182,913	50,811,763
Subtotal In-State	\$1,428,152,553	\$84,923,118	\$1,513,075,671
Consolidated	44,812,059	21,313,514	66,125,573
Out-Of-State	<u>195,865,300</u>	<u>24,854,552</u>	<u>\$220,719,852</u>
Grand Total	\$1,668,829,912	\$131,091,184	\$1,799,921,096

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Third Quarters 1999 and 2000**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 1999	THIRD QUARTER 2000	PERCENT CHANGE	THIRD QUARTER 1999	THIRD QUARTER 2000	PERCENT CHANGE
Adams	\$3,247,017	\$3,015,607	-7.13%	\$3,411,321	\$3,080,775	-9.69%
Barnes	16,083,109	15,914,569	-1.05%	17,011,652	16,703,414	-1.81%
Benson	2,217,814	2,282,569	2.92%	2,286,983	2,309,768	1.00%
Billings	6,358,781	6,765,188	6.39%	6,524,738	6,819,430	4.52%
Bottineau	9,770,063	10,382,966	6.27%	9,898,536	10,500,754	6.08%
Bowman	5,216,993	5,568,536	6.74%	5,474,219	5,879,229	7.40%
Burke	1,871,837	1,666,307	-10.98%	1,881,607	1,674,644	-11.00%
Burleigh	196,222,183	207,113,618	5.55%	207,590,496	218,570,260	5.29%
Cass	425,484,880	422,333,400	-0.74%	471,997,808	458,610,731	-2.84%
Cavalier	6,411,955	7,361,515	14.81%	6,442,708	7,388,311	14.68%
Dickey	6,428,139	5,778,581	-10.10%	6,595,877	5,933,613	-10.04%
Divide	1,945,921	2,195,802	12.84%	1,966,935	2,205,705	12.14%
Dunn	2,360,763	2,498,174	5.82%	2,391,485	2,531,468	5.85%
Eddy	1,941,155	2,221,390	14.44%	1,944,072	2,223,142	14.35%
Emmons	4,415,537	4,484,033	1.55%	4,480,112	4,548,963	1.54%
Foster	9,351,043	9,177,307	-1.86%	9,766,667	9,491,340	-2.82%
Golden Valley	4,244,774	5,094,695	20.02%	4,296,263	5,214,081	21.36%
Grand Forks	182,726,412	176,209,754	-3.57%	197,290,650	185,861,604	-5.79%
Grant	2,195,911	2,541,590	15.74%	2,256,328	2,566,598	13.75%
Griggs	4,242,504	4,583,685	8.04%	4,291,793	4,647,641	8.29%
Hettinger	2,003,407	2,026,259	1.14%	2,041,085	2,065,500	1.20%
Kidder	3,200,873	2,994,567	-6.45%	3,229,355	3,019,616	-6.49%
LaMoure	5,892,957	6,889,703	16.91%	5,930,007	6,926,384	16.80%
Logan	1,767,775	2,458,269	39.06%	1,772,745	2,465,570	39.08%
McHenry	4,187,383	4,279,661	2.20%	4,385,912	4,652,570	6.08%
McIntosh	4,734,024	4,678,552	-1.17%	4,749,761	4,700,538	-1.04%
McKenzie	4,613,488	4,766,995	3.33%	4,685,153	4,834,398	3.19%
McLean	8,848,424	10,075,376	13.87%	9,458,277	12,177,155	28.75%
Mercer	11,139,775	9,427,073	-15.37%	11,240,919	9,503,688	-15.45%
Morton	36,816,710	36,733,875	-0.22%	38,536,079	37,841,576	-1.80%
Mountrail	6,100,395	6,494,680	6.46%	6,205,285	6,570,292	5.88%
Nelson	4,256,662	4,450,656	4.56%	4,282,567	4,476,445	4.53%
Oliver	457,753	455,443	-0.50%	458,755	456,113	-0.58%
Pembina	12,586,691	11,907,322	-5.40%	16,343,241	15,131,645	-7.41%
Pierce	8,104,918	8,845,027	9.13%	8,226,771	9,222,080	12.10%
Ramsey	31,698,799	32,245,484	1.72%	32,003,636	32,605,776	1.88%
Ransom	10,211,275	11,182,235	9.51%	10,242,636	11,228,237	9.62%
Renville	3,053,200	3,891,655	27.46%	3,105,001	3,939,998	26.89%
Richland	21,387,511	22,075,696	3.22%	26,011,189	25,806,787	-0.79%
Rolette	6,869,448	6,807,029	-0.91%	6,919,444	6,863,798	-0.80%
Sargent	4,181,001	4,670,025	11.70%	6,709,648	6,600,660	-1.62%
Sheridan	746,210	620,037	-16.91%	763,517	700,083	-8.31%
Sioux	91,991	129,548	40.83%	93,162	130,730	40.33%
Slope	115,518	144,837	25.38%	116,074	146,250	26.00%
Stark	56,209,410	56,191,897	-0.03%	58,249,598	57,965,020	-0.49%
Steele	1,596,358	1,507,623	-5.56%	1,621,276	1,563,815	-3.54%
Stutsman	43,754,182	42,183,850	-3.59%	46,060,171	44,480,942	-3.43%
Towner	2,490,436	2,229,779	-10.47%	2,787,627	2,342,013	-15.99%
Traill	9,905,281	9,538,316	-3.70%	9,996,702	9,624,080	-3.73%
Walsh	20,050,882	19,230,806	-4.09%	20,462,428	19,593,359	-4.25%
Ward	141,527,017	144,650,451	2.21%	147,018,789	150,237,260	2.19%
Wells	8,596,001	7,551,691	-12.15%	8,817,120	7,630,059	-13.46%
Williams	41,394,314	49,628,850	19.89%	42,245,449	50,811,763	20.28%
Subtotal In-State	\$1,411,326,860	\$1,428,152,553	1.19%	\$1,512,569,629	\$1,513,075,671	0.03%
Consolidated and Out-Of-State	226,141,868	240,677,359	6.43%	349,735,115	286,845,425	-17.98%
Grand Total	\$1,637,468,728	\$1,668,829,912	1.92%	\$1,862,304,744	\$1,799,921,096	-3.35%

TABLE 3

**Sales and Use Tax Collections
By County, Third Quarter 2000**

COUNTIES	TOTAL THIRD QUARTER 2000 COLLECTIONS
Adams	\$161,113.16 *
Barnes	757,265.37 *
Benson	105,162.80
Billings	338,378.50
Bottineau	521,582.29 *
Bowman	271,038.53 *
Burke	76,449.27 *
Burleigh	10,695,542.05 *
Cass	21,605,011.79 *
Cavalier	275,835.08 *
Dickey	270,742.62 *
Divide	96,795.11 *
Dunn	99,681.42 *
Eddy	90,781.39 *
Emmons	194,874.82 *
Foster	420,254.20 *
Golden Valley	151,562.03 *
Grand Forks	8,699,610.87 *
Grant	97,375.19 *
Griggs	151,961.91 *
Hettinger	88,832.19 *
Kidder	155,029.36 *
LaMoure	207,474.38 *
Logan	91,510.54 *
McHenry	171,488.71 *
McIntosh	178,140.90 *
McKenzie	232,745.16 *
McLean	531,698.21 *
Mercer	500,017.07 *
Morton	1,801,481.20 *
Mountrail	268,109.21 *
Nelson	165,865.19
Oliver	25,731.39
Pembina	680,068.96 *
Pierce	348,066.30 *
Ramsey	1,490,990.62 *
Ransom	397,428.72 *
Renville	140,492.95 *
Richland	1,153,572.94 *
Rolette	300,409.07 *
Sargent	304,532.94 *
Sheridan	48,568.39 *
Sioux	5,554.73
Slope	5,907.59
Stark	2,883,343.95 *
Steele	80,219.32 *
Stutsman	2,111,924.57 *
Towner	106,269.83 *
Traill	423,433.02 *
Walsh	781,654.34 *
Ward	6,644,204.89 *
Wells	290,910.53 *
Williams	2,313,360.98 *
STATE COLLECTIONS	
Subtotal In-State	\$70,010,056.55
Consolidated	3,706,157.19
Out-Of-State	12,001,109.36
Total In- and Out-Of-State	<u>\$85,717,323.10</u>
Adjustments and Accounts Receivable	<u>1,221,192.05</u>
Grand Total In- and Out-Of-State	\$86,938,515.15
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Third Quarter 2000**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	1,052	\$1,569,100	\$2,881	\$1,571,981
Beach	1,205	4,518,019	119,182	4,637,201
Beulah	3,363	5,974,934	301,320	6,276,254
Bismarck	49,256	206,173,173	11,034,340	217,207,513
Bottineau	2,598	8,025,995	67,682	8,093,677
Bowman	1,741	4,849,544	173,091	5,022,635
Cando	1,564	1,871,648	109,345	1,980,993
Carrington	2,267	8,984,203	312,709	9,296,912
Casselton	1,601	4,339,405	128,694	4,468,099
Cavalier	1,508	6,764,224	3,104,949	9,869,173
Cooperstown	1,247	4,030,592	62,721	4,093,313
Crosby	1,312	1,934,581	9,511	1,944,092
Devils Lake	7,782	31,297,546	357,903	31,655,449
Dickinson	16,097	52,224,454	1,631,526	53,855,980
Ellendale	1,798	1,624,076	123,379	1,747,455
Fargo	74,111	364,372,259	33,628,365	398,000,624
Garrison	1,530	3,143,299	124,394	3,267,693
Grafton	4,840	13,521,050	239,219	13,760,269
Grand Forks	49,425	168,631,251	9,551,705	178,182,956
Harvey	2,263	5,540,640	60,901	5,601,541
Hazen	2,818	2,983,666	35,152	3,018,818
Hettinger	1,574	2,862,369	63,312	2,925,681
Hillsboro	1,488	2,707,591	9,417	2,717,008
Jamestown	15,571	41,148,067	2,038,582	43,186,649
Kenmare	1,214	5,197,147	27,832	5,224,979
Langdon	2,241	6,068,987	26,184	6,095,171
Larimore	1,464	1,149,982	1,234	1,151,216
Lincoln	1,132	246,120	9,605	255,725
Linton	1,410	2,237,453	48,574	2,286,027
Lisbon	2,177	10,191,993	24,995	10,216,988
Mandan	15,177	32,590,274	1,053,523	33,643,797
Mayville	2,092	4,183,274	7,065	4,190,339
Minot	34,544	136,531,632	5,336,310	141,867,942
New Rockford	1,604	1,980,266	1,752	1,982,018
New Town	1,388	1,045,362	46,754	1,092,116
Northwood	1,166	4,386,258	41,273	4,427,531
Oakes	1,775	3,844,821	29,310	3,874,131
Park River	1,725	2,686,651	80,670	2,767,321
Rolla	1,286	4,544,099	19,596	4,563,695
Rugby	2,909	8,686,770	377,053	9,063,823
Stanley	1,371	4,134,790	27,798	4,162,588
Tioga	1,278	3,714,053	296,110	4,010,163
Valley City	7,163	13,886,974	778,313	14,665,287
Wahpeton	8,751	16,231,449	3,541,528	19,772,977
Walhalla	1,131	1,420,696	36,832	1,457,528
Washburn	1,506	4,009,099	24,381	4,033,480
Watford City	1,784	4,289,369	40,045	4,329,414
West Fargo	12,287	42,382,103	2,252,307	44,634,410
Williston	13,131	44,452,128	880,699	45,332,827
Wishek	1,171	2,976,721	19,105	2,995,826
Subtotal 50 Cities	370,888	\$1,312,160,157	\$78,319,128	\$1,390,479,285
Remaining City Data	270,476	115,992,396	6,603,990	122,596,386
Total In-State	641,364	\$1,428,152,553	\$84,923,118	\$1,513,075,671
Consolidated		44,812,059	21,313,514	66,125,573
Out-Of-State		195,865,300	24,854,552	220,719,852
Grand Total In- and Out-Of-State		\$1,668,829,912	\$131,091,184	\$1,799,921,096

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Third Quarters 1999 and 2000**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 1999	THIRD QUARTER 2000	PERCENT CHANGE	THIRD QUARTER 1999	THIRD QUARTER 2000	PERCENT CHANGE
Ashley	\$1,728,175	\$1,569,100	-9.20%	\$1,730,840	\$1,571,981	-9.18%
Beach	3,843,073	4,518,019	17.56%	3,894,562	4,637,201	19.07%
Beulah	7,173,955	5,974,934	-16.71%	7,368,503	6,276,254	-14.82%
Bismarck	195,235,357	206,173,173	5.60%	206,426,560	217,207,513	5.22%
Bottineau	7,459,596	8,025,995	7.59%	7,505,874	8,093,677	7.83%
Bowman	4,558,432	4,849,544	6.39%	4,730,363	5,022,635	6.18%
Cando	2,115,414	1,871,648	-11.52%	2,403,938	1,980,993	-17.59%
Carrington	9,160,687	8,984,203	-1.93%	9,574,613	9,296,912	-2.90%
Casselton	3,192,312	4,339,405	35.93%	3,314,459	4,468,099	34.81%
Cavalier	6,874,414	6,764,224	-1.60%	10,400,259	9,869,173	-5.11%
Cooperstown	3,690,301	4,030,592	9.22%	3,738,176	4,093,313	9.50%
Crosby	1,713,107	1,934,581	12.93%	1,733,609	1,944,092	12.14%
Devils Lake	30,675,011	31,297,546	2.03%	30,977,460	31,655,449	2.19%
Dickinson	52,273,037	52,224,454	-0.09%	54,179,488	53,855,980	-0.60%
Ellendale	1,855,919	1,624,076	-12.49%	1,947,977	1,747,455	-10.29%
Fargo	370,044,765	364,372,259	-1.53%	412,023,854	398,000,624	-3.40%
Garrison	2,857,027	3,143,299	10.02%	2,968,849	3,267,693	10.07%
Grafton	14,823,165	13,521,050	-8.78%	15,112,143	13,760,269	-8.95%
Grand Forks	175,455,538	168,631,251	-3.89%	189,784,370	178,182,956	-6.11%
Harvey	6,568,419	5,540,640	-15.65%	6,770,122	5,601,541	-17.26%
Hazen	3,483,025	2,983,666	-14.34%	3,502,768	3,018,818	-13.82%
Hettinger	3,075,699	2,862,369	-6.94%	3,235,537	2,925,681	-9.58%
Hillsboro	3,421,116	2,707,591	-20.86%	3,435,103	2,717,008	-20.90%
Jamestown	42,711,477	41,148,067	-3.66%	44,599,442	43,186,649	-3.17%
Kenmare	3,623,235	5,197,147	43.44%	3,717,643	5,224,979	40.55%
Langdon	5,264,870	6,068,987	15.27%	5,292,340	6,095,171	15.17%
Larimore	1,155,653	1,149,982	-0.49%	1,208,937	1,151,216	-4.77%
Lincoln	245,059	246,120	0.43%	245,777	255,725	4.05%
Linton	2,375,127	2,237,453	-5.80%	2,422,007	2,286,027	-5.61%
Lisbon	9,179,867	10,191,993	11.03%	9,205,477	10,216,988	10.99%
Mandan	32,871,187	32,590,274	-0.85%	34,481,353	33,643,797	-2.43%
Mayville	4,081,310	4,183,274	2.50%	4,090,650	4,190,339	2.44%
Minot	135,301,797	136,531,632	0.91%	140,158,482	141,867,942	1.22%
New Rockford	1,634,446	1,980,266	21.16%	1,637,363	1,982,018	21.05%
New Town	1,088,706	1,045,362	-3.98%	1,176,879	1,092,116	-7.20%
Northwood	3,848,002	4,386,258	13.99%	3,899,699	4,427,531	13.54%
Oakes	4,253,367	3,844,821	-9.61%	4,325,335	3,874,131	-10.43%
Park River	2,475,869	2,686,651	8.51%	2,520,384	2,767,321	9.80%
Rolla	4,481,519	4,544,099	1.40%	4,491,541	4,563,695	1.61%
Rugby	7,974,597	8,686,770	8.93%	8,096,450	9,063,823	11.95%
Stanley	3,722,691	4,134,790	11.07%	3,737,301	4,162,588	11.38%
Tioga	2,736,004	3,714,053	35.75%	2,772,806	4,010,163	44.62%
Valley City	14,616,841	13,886,974	-4.99%	15,535,827	14,665,287	-5.60%
Wahpeton	16,019,101	16,231,449	1.33%	20,497,400	19,772,977	-3.53%
Walhalla	1,593,226	1,420,696	-10.83%	1,626,730	1,457,528	-10.40%
Washburn	2,976,543	4,009,099	34.69%	3,007,488	4,033,480	34.11%
Watford City	4,114,324	4,289,369	4.25%	4,165,570	4,329,414	3.93%
West Fargo	42,697,293	42,382,103	-0.74%	46,837,247	44,634,410	-4.70%
Williston	36,980,384	44,452,128	20.20%	37,790,928	45,332,827	19.96%
Wishek	2,861,610	2,976,721	4.02%	2,874,682	2,995,826	4.21%
Subtotal 50 Cities	\$1,302,161,649	\$1,312,160,157	0.77%	\$1,397,175,165	\$1,390,479,285	-0.48%
Remaining City Data	\$109,165,211	115,992,396	6.25%	115,394,464	122,596,386	6.24%
Total In-State	\$1,411,326,860	\$1,428,152,553	1.19%	\$1,512,569,629	\$1,513,075,671	0.03%
Consolidated and Out-Of-State	\$226,141,868	240,677,359	6.43%	349,735,115	286,845,425	-17.98%
Grand Total In- and Out-Of-State	\$1,637,468,728	\$1,668,829,912	1.92%	\$1,862,304,744	\$1,799,921,096	-3.35%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Third Quarter 2000**

CITIES	TOTAL THIRD QUARTER 2000 COLLECTIONS
Ashley	\$55,471.12 *
Beach	130,938.75 *
Beulah	329,184.62
Bismarck	10,628,372.27 *
Bottineau	401,449.91 *
Bowman	225,880.09 *
Cando	83,980.74 *
Carrington	409,914.25 *
Casselton	165,663.47 *
Cavalier	419,574.26 *
Cooperstown	120,244.67 *
Crosby	85,767.23 *
Devils Lake	1,447,405.90 *
Dickinson	2,696,719.87 *
Ellendale	51,809.79 *
Fargo	20,507,263.33 *
Garrison	137,290.32 *
Grafton	532,508.38 *
Grand Forks	8,398,981.11 *
Harvey	222,404.01 *
Hazen	160,557.71 *
Hettinger	151,401.87 *
Hillsboro	130,776.79 *
Jamestown	2,047,029.46 *
Kenmare	164,947.60 *
Langdon	227,421.43 *
Larimore	56,837.04 *
Lincoln	11,048.65
Linton	95,117.95 *
Lisbon	350,583.85 *
Mandan	1,631,743.57 *
Mayville	192,613.93 *
Minot	6,337,904.83 *
New Rockford	82,923.01 *
New Town	57,356.86
Northwood	140,519.46
Oakes	200,790.13 *
Park River	130,105.72 *
Rolla	188,905.63 *
Rugby	342,814.91 *
Stanley	148,006.08 *
Tioga	170,886.18 *
Valley City	689,997.88 *
Wahpeton	890,185.00 *
Walhalla	68,130.69 *
Washburn	155,239.13
Watford City	211,043.41 *
West Fargo	2,357,925.14 *
Williston	2,072,157.68 *
Wishek	116,555.68 *
Subtotal 50 Cities	\$66,632,351.36
Remaining City Data	3,377,705.19
Total In-State	\$70,010,056.55
Consolidated	3,706,157.19
Out-Of-State	12,001,109.36
Total In- and Out-Of-State	\$85,717,323.10
Adjustments and Accounts Receivable	1,221,192.05
Grand Total In- and Out-Of-State	\$86,938,515.15
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Third Quarters 1999 and 2000**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 1999	THIRD QUARTER 2000	
Mining and Oil Extraction	\$11,433,634	\$13,445,841	17.60%
Construction	136,347,788	55,505,744	-59.29%
Manufacturing	96,435,498	89,301,489	-7.40%
Transportation, Communication and Public Utilities	114,961,834	125,168,410	8.88%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	102,705,546	120,633,310	17.46%
Remaining Wholesale Trade	281,122,238	279,062,210	-0.73%
TOTAL WHOLESALE TRADE	383,827,784	399,695,520	4.13%
Retail Trade	922,931,500	922,265,811	-0.07%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	185,024,667	183,377,493	-0.89%
Miscellaneous	11,342,039	11,160,788	-1.60%
GRAND TOTAL	\$1,862,304,744	\$1,799,921,096	-3.35%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			